

**SAMPLE LETTER FROM CPA
REGARDING CONTRACTOR ACCOUNTING CONTROLS
ONLY APPLIES TO CONTRACTS OF \$100,000 OR MORE
Required by M.G.L. c.30 §39R**

FORM H

**SUBMIT ON CPA'S
LETTERHEAD**

Date

Addressed to xxxxxxxx Housing Authority

RE: Project Name and Project Number

Dear Mr./Ms:

Please be advised that we have reviewed the Statement of Internal Accounting Controls prepared by the general contractor, **(Name of Contractor)**, in connection with the above-captioned project. This statement is required under M.G.L. c.30 sec. 39R. In our opinion, representations of management are consistent with our evaluations of the system of internal accounting controls. In addition, we believe that they are reasonable with respect to transactions and assets in the amount which would be material when measured in relation to the firm's financial statements.

Sincerely,

(CPA)